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WESTERN DISTRICT OF WASHINGTON
BY DEPUTY

Jessica Saepoff
P.O. Box 846
Mercer Island, Washington 98040

Plaintiff *Pro Se*

UNITED STATES DISTRICT COURT
WESTERN DISTRICT OF WASHINGTON

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| Jessica Saepoff, *in propia persona*, Plaintiff ) | Case No. **17 cv-00482** |
| v. ) | |
| JAY RIEHLE, Revenue Officer, individually and in his capacity as employee of the United States, Internal Revenue Service; THOMAS A. BYRD, Revenue Officer, individually and in his capacity as employee of the United States, Internal Revenue Department; JOHN KOSKINEN, Commissioner of Internal individually and in his official capacity as Commissioner of the Internal Revenue Service; STEVEN TERNER MNUCHIN, individually and in his official capacity as Secretary of the Treasury, of the UNITED STATES, as supervisory agent of the INTERNAL REVENUE SERVICE an Agency of the United States; UNITED STATES, as a body corporate, individually as supervisory agent of the Internal Revenue Service and Secretary of the Treasury; PREMERA BLUE CROSS, as a body corporate licensed to do business in Washington state; DELTA DENTAL of WASHINGTON, as a body corporate licensed to do business in Washington state; ) | DECLARATION OF JESSICA SAEPOFF |

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| AETNA LIFE INSURANCE COMPANY, as a body corporate licensed to do business in Washington state;<br>BANK of AMERICA NA, as a body corporate licensed to do business in Washington state;<br>WELLS FARGO BANK NA, as a body corporate licensed to do business in Washington state;<br>JOHN AND JANE DOES, 1 thru 50 as may be found in Discovery.<br>Defendant(s) | )<br>)<br>)<br>)<br>)<br>)<br>)<br>)<br>)<br>)<br>)<br>) |

DECLARATION OF JESSICA SAEPOFF

1.0 My name is Jessica Saepoff, I am over the age of 18, competent to testify, and make the following statements based upon actual personal knowledge.

2.0 I am endowed by my creator with the fundamental, inalienable right to exist and pursue my happiness which includes the right to engaging in all of the common occupations of life in order to attain my fullest potential.

3.0 I have repeatedly asked, Jay Riehle and Thomas A. Byrd, Bellevue IRS agents, for the 'liability' statute in Title 26 U.S.C., that imposes a "duty" for me to report earnings from an occupation of common right as "income" derived from an identifiable "source", they have remained silent.

4.0 I have repeatedly asked for the production of the "regulation" required to be promulgated by the Secretary of the Treasury under 26 U.S.C. § 7805 that are intended to enforce provisions for "assessment", "lien", "levy" applicable to the Part 1, Subtitle A, Section 1, Tax imposed, to which they both have also remained silent.

5.0 Defendants Jay Riehle and Thomas Byrd, after notice was served upon them requiring the production of documents, including but not limited to, oath of office, oath to support and defend the Constitution of the United States of America and Constitution of Washington, Delegation of Authority from the Secretary of Treasury to enforce provisions of Subtitle A within states of the American Union, and a plain statement of the basis of law and factual situation relied upon to establish "liability", defendants neglected or refused to provide said document and instead proceeded to file Notice of Levy Form 668-A(ICS) and seize funds from banks and other institutions for which services were rendered, without regard to my due process rights or my fundamental right to exist.

6.0 Since May of 2016 IRS agents, Jay Riehle and Thomas A. Byrd in the Bellevue, Washington, office of the Internal Revenue Service, an Executive Branch of the government of the United States, have repeatedly taken money from my bank accounts, personal accounts, and Insurance Companies. Money owed to me for patient services rendered, without a valid court order or warrant of the law.

7.0 On March 24, 2017 I filed with the Federal District court in Seattle a Complaint for Injunction, demanding that the IRS agents in Bellevue, Washington, be enjoined from using their administrative powers of lien and levy outside of their statutorily defined jurisdiction and venue without first complying with my secured rights by resorting to a court of competent jurisdiction in order to obtain a lawful judgement and order.

8.0 Without notice or warning defendant Byrd served a Notice of Levy and seized another 6,322.17 as a means to further destroy my business and impair my right to exist.

9.0 I was not afforded my lawful due process of law rights as secured by the Washington state and the United States of America Constitutions.

10.0 I have been irreparably injured in business relations and suffered property loss in excess of $17,000 because of these illegal seizures before a court of competent jurisdiction determined that a alleged tax liability was due and owing.

11.0 Defendants Jay Riehle and Thomas Byrd while under a duty to follow the IRC and regulations promulgated by the Secretary of the Treasury, ignored their duty and instead created an administrative "Notice of Levy" Form 668-A(ICS) with the intent to circulate the Notice of Levy as if it was in fact and law a "levy" as described at IRC § 6332(a)(d)&(e) created after I was provided a statement of the "basis of law and factual situation that gives rise to any deficiency" which must be based upon the existence of "liability". They never produced the evidence of an alleged tax liability.

12.0 Defendants' failed to establish "liability" which is the first element that must be proved before a "levy" or "lien" can attach to any property or rights to property thus making all of the Notices of Levy created by defendants "counterfeit securities" which is a violation of the federal criminal code at Title 18 U.S.C. §§ 471 and 472.

13.0 During 2016 when the IRS agents started seizing funds they took around $7000 reducing three of my personal accounts to zero balance. Two of those belonged to my two daughters, personal accounts where I was simply a signer leaving them with no money to live on.

14.0 The money they seized from the insurance companies for services rendered was intended to be used for business expenses and so not only have they left us with no money to live on they have made it impossible to pay for office supplies and vendors to whom I am indebted.

I declare under penalty of perjury under the laws of Washington state that the foregoing is true and correct.

Signed this 12th day of April, 2017

Jessica Saepoff